



Nebraska Identification Number

Tax Period

NAME AND LOCATION ADDRESS

## Nebraska County/City Lottery Tax Return

•Returns must be filed every tax period even when no tax is due  
•Read instructions on reverse side

FORM  
**51C**

PLEASE DO NOT WRITE IN THIS SPACE

NAME AND MAILING ADDRESS

### COUNTY/CITY LOTTERY TAX (counties, cities, and villages complete lines 1 through 4 and Schedule I)

1 Gross proceeds from lottery this quarter (from line 5 of Form 51C, Schedule I) .....	1	\$	
2 Tax due (line 1 multiplied by                      percent) .....	2		
3 Previous balance with applicable interest at % per year and payments received through	3		

4 BALANCE DUE (line 2 plus or minus line 3). Pay in full with return .....	4	\$	
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Under penalties of law, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

**sign  
here**

Signature of Governing Official or Duly  
Authorized Individual

Date

Signature of Preparer Other Than Taxpayer

Date

Title

(      )  
Telephone

Address

**THIS RETURN IS DUE ON OR BEFORE THE 30<sup>TH</sup> DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE.**

Mail the return and remittance to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94855, LINCOLN, NE 68509-4855**

**Make a copy for your file.**



printed on recycled paper

9-169-1999 Rev. 7-2005  
Supersedes 9-169-1999 Rev. 6-2004

## INSTRUCTIONS

**WHO MUST FILE.** Every county, city, or village licensed to conduct a lottery must file this return. A return is required for every tax period or portion thereof from each county, city, or village licensed, even though there may be no tax due.

**WHEN AND WHERE TO FILE.** This return, properly signed, with a check payable to the Nebraska Department of Revenue for the balance reported on line 4 is considered timely filed if postmarked on or before the 30<sup>th</sup> day of the month following the end of the tax period covered by the return. Mail to the Nebraska Department of Revenue, P.O. Box 94855, Lincoln, Nebraska 68509-4855.

Counties, cities, and villages licensed to conduct a lottery must file Nebraska Schedule I – County/City Lottery Activity Report with this return.

**PREIDENTIFIED RETURN.** This return must be used by the county, city or village whose name is printed on it. If you have not received a preidentified return for a tax period, request a duplicate from the department. Do not file returns which are photocopies, returns for another tax period, or returns that are not preidentified. If your name or mailing address is not correct, mark through the incorrect information and plainly print the correct information.

**PENALTY AND INTEREST.** In the event that the return is not filed by the prescribed due date, a penalty will be assessed in the amount of 10% of the tax not paid by the due date or \$25.00, whichever is greater. Interest on any unpaid tax will be assessed at the rate specified in section 45-104.02 of the Nebraska Revised Statutes, as amended, from the due date until payment is received. Failure to

file and remit the tax may result in license suspension, cancellation, or revocation for noncompliance.

**VERIFICATION AND AUDIT.** Records to substantiate this return must be kept available for a period of at least three years following the date of filing the return.

### SPECIFIC INSTRUCTIONS

**LINE 1.** Counties, cities, and villages are required to remit a two percent tax on all gross proceeds from the conduct of a lottery. Enter line 5 from Nebraska Schedule I – County/City Lottery Activity Report.

**LINE 2.** Multiply line 1 by the state tax rate indicated. This is the amount of county/city lottery tax due to the department for this tax period.

**LINE 3.** A balance due or credit resulting from a partial payment, mathematical or clerical error, penalty, or interest relating to prior returns will be entered in this space by the department. The amount of interest includes interest on unpaid tax through the due date of this return. If the amount due is paid before the due date, the interest will be recomputed and a credit will be given on your next return. If the amount entered has been satisfied by a previous remittance, it should be disregarded when computing the amount to remit on line 4. If a credit is shown, it may be applied to the current tax liability.

**LINE 4.** Attach a check made payable to the Nebraska Department of Revenue for the amount reported on line 4. Checks written to the Department of Revenue may be presented for payment electronically.

**AUTHORIZED SIGNATURE.** This return must be signed by a governing official or other duly authorized individual. A person who is paid for preparing this return must also sign the return as a preparer.